SKATTE STYRELSEN

Refund
Tax on fuel

Date

The Tax Agency's records

E

Date of receipt

Please fill out the form and send to raadgiver@sktst.dk

Request for refund of tax on fuel in accordance with authorisation
(Commercial shipping and fishing and ferry and aviation operation)

Authorisation holder

Name (any stamp)

Telephone

Address

CVR/SE no.

Authorisation by the Tax Agency

Date

Case ID

Refund period

(date; from - to)

-

Taxes

Tax (petrol, diesel, CO2 tax etc.)	Quantity in litres	Tax per litre	Refund (in per cent) 1)	Tax amount (whole kroner amount)
Tax in total				
VAT on tax 2)				
Tax incl. VAT				

The form is used for refund of tax for businesses that are not registered for VAT and for refund of tax on petrol that can't be refunded on the VAT return..

1) Particularly for CO2 tax on fuel for domestic ferry operation, domestic aviation and commercial fishing. In the period of 2025-2029, there may be a partial refund of the CO2 tax on other fuel than petrol. The CO2 tax for commercial fishing is suspended in 2026-2028 and the refund is listed below in brackets:

   In 2025, 400/750 will be refunded, equivalent to 53.33%
   In 2026, 320/750 will be refunded, equivalent to 42.67% (for commercial fishing: 100%)
   In 2027, 240/750 will be refunded, equivalent to 32.00% (for commercial fishing: 100%)
   In 2028, 160/750 will be refunded, equivalent to 21.33% (for commercial fishing: 100%)
   In 2029, 80/750 will be refunded, equivalent to 10.67% (for commercial fishing: 375/750 equivalent to 50%)

   From 2030 and forward, CO2 tax is not refunded on other fuel than petrol.

2) VAT is not refunded to VAT-registered authorised businesses that deduct the VAT on the tax as input VAT in the their VAT accounts.

Declaration

I hereby declare that the information provided is correct and that the tax amount has been calculated in accordance with the rules in the authorisation, specifically that the fuel has only been used for purposes covered by the authorisation.

Signature of authorisation holder